

## **Attention:**

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

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CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112	
		1 Interest income		<b>2008</b>	
		\$			
2 Early withdrawal penalty		\$		<b>Interest Income</b>	
3 Interest on U.S. Savings Bonds and Treas. obligations		\$			
PAYER'S federal identification number	RECIPIENT'S identification number	4 Federal income tax withheld		5 Investment expenses	
RECIPIENT'S name		\$		\$	
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession	
City, state, and ZIP code		\$		9 Specified private activity bond interest	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	8 Tax-exempt interest		\$	
		\$			

Form **1099-INT**

**Copy A**  
**For Internal Revenue Service Center**  
**File with Form 1096.**  
 For Privacy Act and Paperwork Reduction Act Notice, see the **2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	
		1 Interest income \$	<b>2008</b> Form <b>1099-INT</b>	
		2 Early withdrawal penalty \$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations \$	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name		4 Federal income tax withheld \$		5 Investment expenses \$
Street address (including apt. no.)		6 Foreign tax paid \$		7 Foreign country or U.S. possession
City, state, and ZIP code		8 Tax-exempt interest		9 Specified private activity bond interest
Account number (see instructions)		\$		\$

Form **1099-INT**

(keep for your records)

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1.** Shows taxable interest paid to you during the calendar year by the payer. This does not include interest shown in box 3. May also show the total amount of the credits from clean renewable energy bonds and Gulf tax credit bonds that must be included in your interest income. These amounts were treated as paid to you during 2008 on the credit allowance dates (March 15, June 15, September 15, and December 15). For more information, see Form 8912, Credit for Clean Renewable Energy and Gulf Tax Credit Bonds.

**Box 2.** Shows interest or principal forfeited because of early withdrawal of time savings. You may deduct this amount to figure your adjusted gross income on your income tax return. See the instructions for Form 1040 to see where to take the deduction.

**Box 3.** Shows interest on U.S. Savings Bonds, Treasury bills, Treasury bonds, and Treasury notes. This may or may not be all taxable. See Pub. 550, Investment Income and Expenses. This interest is exempt from state and local income taxes. This interest is not included in box 1.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 1.

**Box 6.** Shows foreign tax paid. You may be able to claim this tax as a deduction or a credit on your Form 1040. See your Form 1040 instructions.

**Box 8.** Shows tax-exempt interest, including exempt-interest dividends from a mutual fund or other regulated investment company, paid to you during the calendar year by the payer. Report this amount on line 8b of Form 1040 or Form 1040A. This amount may be subject to backup withholding. See box 4.

**Box 9.** Shows tax-exempt interest subject to the alternative minimum tax. This amount is included in box 8. See the Instructions for Form 6251, Alternative Minimum Tax—Individuals.

**Nominees.** If this form includes amounts belonging to another person(s), you are considered a nominee recipient. Complete a Form 1099-INT for each of the other owners showing the income allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner(s) as the "recipient." File Form(s) 1099-INT with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Form 1096 list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other.

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income		<div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> <div style="font-size: 1.5em; font-weight: bold; text-align: center;">Interest Income</div>			
		2 Early withdrawal penalty					
PAYER'S federal identification number		RECIPIENT'S identification number		Form <b>1099-INT</b>			
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		<div style="text-align: center; font-weight: bold;"> <b>Copy C</b>  <b>For Payer</b> </div> <div style="text-align: center; font-size: 0.8em;">           For Privacy Act and Paperwork Reduction Act Notice, see the <b>2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b> </div>			
		4 Federal income tax withheld				5 Investment expenses	
Street address (including apt. no.)		6 Foreign tax paid				7 Foreign country or U.S. possession	
		8 Tax-exempt interest				9 Specified private activity bond interest	
City, state, and ZIP code		2nd TIN not.					
Account number (see instructions)		<input type="checkbox"/>					

Form **1099-INT**

Department of the Treasury - Internal Revenue Service

## Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-INT are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Forms 1099-INT and 1099-OID. To order these instructions and additional forms, visit the IRS website at [www.irs.gov](http://www.irs.gov), or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

**Forms 1099-INT and 1098.** If you received mortgage interest in the course of your trade or business, you may have to report it to the payer of such mortgage interest and to the IRS on Form 1098, Mortgage Interest Statement. Do not report mortgage interest to the payer on Form 1099-INT. See the instructions for Form 1098 for information on reporting mortgage interest.

**Foreign recipient.** If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

**Need help?** If you have questions about reporting on Form 1099-INT, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.